

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF IOWA**

In re:)	
)	Chapter 11
MERCY HOSPITAL, IOWA CITY, IOWA, <i>et al.</i> ,)	
)	Case No. 23-00623 (TJC)
Debtors.)	(Jointly Administered)
)	
)	Hearing Date: January 14, 2025 at 10:30 a.m.

**SILLS CUMMIS & GROSS PC'S
WITNESS AND EXHIBIT LIST FOR HEARING ON JANUARY 14, 2025**

Sills Cummis & Gross P.C. ("Sills") hereby provides the following Witness and Exhibit List for Hearing on January 14, 2025:

WITNESS LIST

1. Sills reserves the right to call the following witnesses:
 - a. Any witness necessary to lay foundation for the admission of an exhibit.
 - b. Any witness listed or called by another party.
 - c. Any witness necessary to refute or respond to unanticipated evidence offered by another party.
 - d. Any witness necessary for impeachment purposes.

EXHIBIT LIST

1. *Motion of Sills Cummis & Gross PC to Enforce the Confirmation Order, Plan and Liquidation Trust Agreement and to Compel the Liquidation Trustee to Pay Post-Petition Fees and Expenses*, dated October 18, 2024 [Docket No. 1293].
2. *Declaration of Andrew H. Sherman in Support of Motion of Sills Cummis & Gross PC to Enforce the Confirmation Order, Plan and Liquidation Trust Agreement and to Compel the Liquidation Trustee to Pay Post-Petition Fees and Expenses*, dated October 18, 2024 (the "Sherman Decl.") [Docket No. 1293-1].
3. *Reply in Support of Motion of Sills Cummis & Gross PC to Enforce the Confirmation Order, Plan and Liquidation Trust Agreement and to Compel the Liquidation Trustee to Pay Post-Petition Fees and Expenses*, dated December 5, 2024 [Docket No. 1513].

4. *Reply Declaration of Andrew H. Sherman in Support of Motion of Sills Cummis & Gross PC to Enforce the Confirmation Order, Plan and Liquidation Trust Agreement and to Compel the Liquidation Trustee to Pay Post-Petition Fees and Expenses*, dated December 5, 2024 (the “Sherman Reply Decl.”) [Docket No. 1513, pp. 13-33].
5. Sills Cummis & Gross P.C.’s invoice number 2064865 dated August 26, 2024 (the “Invoice”) [Sherman Decl., Ex. A].
6. Email correspondence dated August 28, 2024, from Andrew H. Sherman transmitting the Invoice to the Liquidation Trustee and the members of the Trust Oversight Committee [Sherman Decl., Ex. A].
7. *Liquidation Trust Agreement*, filed on April 29, 2024 [Docket No. 993, pp. 6-39].
8. *Notice of Filing of Plan Supplement with Respect to the Debtors’ First Amended Combined Disclosure Statement and Joint Chapter 11 Plan of Liquidation*, filed on April 29, 2024 [Docket No. 993].
9. *Debtors’ First Amended Combined Disclosure Statement and Joint Chapter 11 Plan of Liquidation*, filed on May 14, 2024 [Docket No. 1050].
10. *Findings of Fact, Conclusions of Law, and Order Confirming Debtors’ Joint Chapter 11 Plan of Liquidation*, entered on June 7, 2024 [Docket No. 1114].
11. *Notice of (I) Entry of Order Confirming Debtors’ First Amended Joint Chapter 11 Plan of Liquidation and (II) Occurrence of Effective Date*, filed on June 24, 2024 [Docket No. 1139].
12. *Notice of Removal and Replacement of Liquidation Trustee Under the Trust Agreement and Plan*, filed on August 9, 2024 [Docket No. 1226].
13. Email correspondence dated September 6, 2024, from John Dinan to Andrew H. Sherman, *et al.* re: Mercy Iowa City - Post Effective Date Invoice for Sills Cummis [Sherman Decl., Ex. B].
14. Correspondence dated September 10, 2024, from David B. Newman to John Dinan re: Mercy Iowa City - Post Effective Date Invoice for Sills Cummis and email transmitting correspondence [Sherman Decl., Ex. C].
15. Correspondence dated September 12, 2024, from David B. Newman to John Dinan re: Mercy Iowa City - Post Effective Date Invoice for Sills Cummis [Sherman Decl., Ex. D].
16. Email correspondence dated October 13, 2024, from Andrew H. Sherman to Eric Lam, *et al.* re: Mercy Liq trust ch 11 Bankr n d iowa. [Sherman Decl., Ex. E].

17. Email correspondence dated October 14, 2024, from Eric Lam to Andrew H. Sherman, *et al.* re: Mercy Liq trust ch 11 Bankr n d iowa Cummis [Sherman Decl., Ex. F].
18. Email correspondence (redacted), dated August 11, 2024 from Eric Lam to William H. Henrich, *et al.* re: Mercy Hospital Liquidation Trust/Confidential Cummis [Sherman Reply Decl., Ex. G, pp. 19-20].
19. Email correspondence (redacted), dated August 11, 2024 from Eric Lam to Andrew H. Sherman, *et al.* re: Mercy Hospital Liquidation Trust/Confidential [Sherman Reply Decl., Ex. G, pp. 21-24].
20. Email correspondence (redacted), dated August 13, 2024 from Eric Lam to Dan Childers, *et al.* re: Mercy Hosp Liq Trust/Confid/Work Product. [Sherman Reply Decl., Ex. G, pp. 25-26].
21. Email correspondence (redacted), dated August 15, 2024 from Eric Lam to Boris Mankovetskiy, *et al.* re: Mercy Hosp [Sherman Reply Decl., Ex. G, pp. 27-29].
22. Email correspondence (redacted), dated August 15, 2024 from Eric Lam to Boris Mankovetskiy, *et al.* re: FW: Mercy Hosp [Sherman Reply Decl., Ex. G, pp. 30-33].
23. Email correspondence (redacted), dated June 24, 2024, from Patrick Magallanes to Andrew Sherman re: Mercy Iowa City – Plan Effective Date.
24. Email correspondence (redacted), dated June 24, 2024, from Andrew Sherman to Patrick Magallanes re: Mercy Iowa City – Plan Effective Date.
25. Email correspondence (redacted), dated June 24, 2024, from Andrew Sherman to Paula Roby, *et al.* re: Mercy: Notice of Plan Effective Date: Pension Transition.
26. Email correspondence (redacted), dated July 2, 2024 from Andrew Sherman to Megan Preusker, *et al.* re: Mercy – Steps for Effective Date.
27. Email correspondence (redacted), dated July 2, 2024 from Andrew Sherman to Megan Preusker, *et al.* re: Mercy – Steps for Effective Date.
28. Email correspondence (redacted), dated July 3, 2024 from Megan Preusker to Andrew Sherman, *et al.* re: Mercy.
29. Email correspondence (redacted), dated July 12, 2024 from Andrew Sherman to William Henrich, *et al.* re: Mercy - Post Effective Date Committee - Proposed Agenda.
30. Microsoft Teams Meeting Invitation, dated July 16, 2024, for biweekly Committee meetings commencing on August 1, 2024, from Andrew Sherman to William Henrich, *et al.* re Mercy - Post Effective Date Committee.

31. Email correspondence (redacted), dated July 17, 2024 from Andrew Sherman to William Henrich, *et al.* re: re: Mercy - Post Effective Date Committee - Status Update.
32. Email correspondence (redacted), dated July 18, 2024 from Andrew Sherman to John Dinan, *et al.* re: Mercy - Post Effective Date Committee - Status Update.
33. Email correspondence (redacted), dated July 18, 2024, from Patrick Magallanes to Andrew Sherman, *et al.* re: Mercy - Post Effective Date Committee - Status Update.
34. Email correspondence (redacted), dated July 18, 2024, from Andrew Sherman to Dormie Ko, *et al.* re: Mercy - Dismissal of UCC Adversary Complaint.
35. Email correspondence (redacted), dated July 22, 2024, from Andrew Sherman to Megan Preusker, *et al.* re: Mercy Hospital/ Central JV Interest.
36. Email correspondence (redacted), dated July 25, 2024 from Andrew Sherman to Patrick Magallanes, *et al.* re: Mercy - Post Effective Date Committee - MercyOne Motion for Stay Pending Appeal.
37. Email correspondence (redacted), dated July 25, 2024, from Andrew Sherman to Megan Preusker, *et al.* re: Mercy - CMS Claim.
38. Email correspondence (redacted), dated July 25, 2024, from Patrick Magallanes to Andrew Sherman, *et al.* re: Mercy - Post Effective Date Committee - MercyOne Motion for Stay Pending Appeal.
39. Email correspondence (redacted), dated July 31, 2024, from William Henrich to Paula Roby, *et al.* re: JV Interest transactions.
40. Email correspondence (redacted), dated July 31, 2024, from Boris Mankovetskiy to Patrick Magallanes, *et al.* re: Mercy - Thompson Trust Update.
41. Email correspondence (redacted), dated July 31, 2024, from Andrew Sherman to Megan Preusker, *et al.* re: Mercy – Post Effective Date Committee – Proposed Agenda.
42. Email correspondence (redacted), dated August 1, 2024, from William Henrich to Nathan Coco, *et al.* re: Mercy - Post Effective Date Committee – Proposed Agenda.
43. Email correspondence (redacted), dated August 1, 2024 from Nathan Coco to Andrew Sherman, *et al.* re: Mercy - Post Effective Date Committee - Proposed Agenda.
44. Email correspondence (redacted), dated August 1, 2024, Andrew Sherman to Dormie Ko, *et al.* re: Mercy – Post Effective Date Committee – Proposed Agenda.

45. Email correspondence (redacted), dated August 2, 2024 from Andrew Sherman Megan Preusker, *et al.*, *et al.* re: Mercy - H2C Engagement.
46. Email correspondence (redacted), dated August 5, 2024 from Andrew Sherman to Robert Gainer, *et al.* re: Mercy - Post Effective Date Committee - Draft Response to Motion for Stay Pending Appeal.
47. Email correspondence (redacted), dated August 5, 2024 from Andrew Sherman to Robert Gainer, *et al.* re: Mercy - Post Effective Date Committee - Draft Response to Motion for Stay Pending Appeal.
48. Email correspondence (redacted), dated August 6, 2024 from William Henrich to Megan Preusker, *et al.* re: Melrose Retirement - Final/Near Final Securities Purchase Agreement.
49. Email correspondence (redacted), dated August 7, 2024, from Andrew Sherman to Patrick Magallanes, *et al.* re: Mercy - Motion to Extend Administrative Expense Claim Objection Deadline.
50. Sills reserves to right to enter any of the following into evidence as exhibits:
 - a. Any exhibit created or relied upon by the Sills Witnesses forming the foundation of any factual, lay, or expert testimony.
 - b. Any exhibit necessary to refute or respond to unanticipated evidence offered by another party.
 - c. Any exhibit listed by another party.
 - d. Any exhibits necessary for impeachment purposes.
 - e. Any record or document informally and/or formally produced to the other respective party's attorney of record.

Dated: January 3, 2025

Respectfully submitted,

SILLS CUMMIS & GROSS, P.C.

/s/ Andrew H. Sherman

Andrew H. Sherman, NJS Bar No. 042731991

(admitted *pro hac vice*)

Boris I. Mankovetskiy, NJS Bar No. 012862001

(admitted *pro hac vice*)

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/s/ Robert C. Gainer

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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing document was served electronically on parties who receive electronic notice through CM/ECF as listed on CM/ECF's notice of electronic filing dated January 3, 2025.

/s/ Robert C. Gainer

Robert C. Gainer